

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Fortieth Omnibus Objection**

Four Hundred Fortieth Omnibus Objection  
Exhibit A - Claims to Be Partially Disallowed

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 COLON, GLORIA E PO BOX 370596 CAYEY, PR 00737-0596	16443	Commonwealth of Puerto Rico	Unsecured	\$255,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$225,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$0.00
		Puerto Rico Highways and Transportation Authority	Unsecured	\$75,000.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$0.00
		Subtotal		\$555,000.00	Subtotal		\$10,000.00
Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, liability associated with one or more bonds issued by ERS that are duplicative of the Master Proof of Claim which was filed in the ERS Title III Case by the fiscal agent. Claimant also asserts, in part, liability associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the University of Puerto Rico which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth							
2 EDWIN B. EMERY JR. TRUSTEE OF THE BONNIE L. BANKERT REVOCABLE TRUST EDWIN B. EMERY JR. 7605 PALISADE WAY FAIR OAKS, CA 95628	7374	Commonwealth of Puerto Rico	Unsecured	\$38,341.00	Commonwealth of Puerto Rico	Unsecured	\$38,341.00
		Puerto Rico Highways and Transportation Authority	Unsecured	\$80,500.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$0.00
		Subtotal		\$118,841.00	Subtotal		\$38,341.00
		Subtotal		\$118,841.00	Subtotal		\$38,341.00
Reason: Claimant asserts liability associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Another portion will remain at the Commonwealth							
3 IZQUIERDO STELLA, HILDA A URB LA RAMBLA 1632 CALLE NAVARRA PONCE, PR 00730-4059	11276	Commonwealth of Puerto Rico	Unsecured	\$200,000.00	Commonwealth of Puerto Rico	Unsecured	\$200,000.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$250,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$0.00
		Puerto Rico Highways and Transportation Authority	Unsecured	\$110,000.00	Puerto Rico Highways and Transportation Authority	Unsecured	\$0.00
		Subtotal		\$560,000.00	Subtotal		\$200,000.00
Reason: Claimant asserts, in part, liability associated with one or more bonds issued by ERS that are duplicative of the Master Proof of Claim which was filed in the ERS Title III Case by the fiscal agent. Claimant also asserts, in part, liability associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Another portion will remain at the Commonwealth							

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
4 NEUHAUS, MARY LYNN JAMES JARRARD 1595 MONTROSE TERRACE DUBUQUE, IA 52001	2208	Commonwealth of Puerto Rico Puerto Rico Highways and Transportation Authority	Unsecured Unsecured Subtotal	\$120,000.00 \$5,000.00 \$125,000.00	Commonwealth of Puerto Rico Puerto Rico Highways and Transportation Authority	Unsecured Unsecured Subtotal	\$10,000.00 \$0.00 \$10,000.00
		TOTAL		\$ 1,358,841.00	TOTAL		\$ 258,341.00

Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, secondarily insured notes whose original CUSIP numbers are associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Another portion will remain at the Commonwealth